

**EVALUATING THE DESIGN ALIGNMENT OF MULTI FRAMEWORK
HARMONIZED ITGC AGAINST EXISTING BPM AND RCM DOCUMENTS FOR
STATE OWNED ENTERPRISE ICOFR COMPLIANCE:
A CASE STUDY OF PT XYZ**

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STATEMENT BY THE AUTHOR

I hereby declare that this submission is my own work and to the best of my knowledge, it contains no material previously published or written by another person, nor material which to a substantial extent has been accepted for the award of any other degree or diploma at any educational institution, except where due acknowledgement is made in the thesis.


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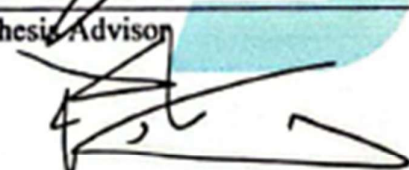
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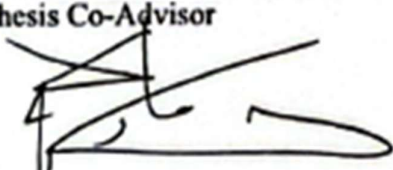
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ABSTRACT

EVALUATING THE DESIGN ALIGNMENT OF MULTI FRAMEWORK HARMONIZED ITGC AGAINST EXISTING BPM AND RCM DOCUMENTS FOR STATE OWNED ENTERPRISE ICoFR COMPLIANCE: A CASE STUDY OF PT XYZ

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PT XYZ has established Business Process Mapping (BPM) and Risk Control Matrix (RCM) documentation and periodically assesses its IT General Controls (ITGC) environment. However, the organization does not yet have a validated and harmonized assessment instrument to determine whether the documented IT risk events and control objectives are sufficiently complete, internally consistent, and aligned with State-Owned Enterprise (SOEs) ICoFR requirements. This study evaluates the design alignment between a multi-framework harmonized ITGC baseline and the existing BPM and RCM documentation of an Indonesian SOE, PT XYZ, for ICoFR compliance. SK-5/DKU.MBU/11/2024 was applied as the primary regulatory anchor and enriched by COSO 2013, COBIT 2019, ISO/IEC 27001:2022, and the ISACA Risk IT Framework. Using a qualitative evaluative case study, the research developed and expert-validated 27 control objectives and 27 IT risk events across four ITGC domains. The gap assessment produced a Design Alignment Percentage of 44% for both control objectives and IT risks. Most control objectives were partially aligned, while several risks were not adequately represented. The findings indicate documentation-level gaps in operational specificity, risk ownership, and audit traceability. The study provides a structured basis for strengthening BPM and RCM design before operating-effectiveness testing.

Keywords: *ICoFR, ITGC, BPM, RCM, Design Alignment, Access to Program and Data, Program Changes, Program Development, Computer Operations.*

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DEDICATION

I dedicate this thesis for the future of the country I deeply loved Indonesia with the hope that this work may contribute, even in a modest way, to the advancement of governance, accountability, and sustainable national development.

I also dedicate this work to my beloved parents (Mr. and Mrs. Suparko) and my children (Alsatya, Amabel and Celerina), whose love, sacrifices, prayers, and unwavering support have been my greatest source of strength, purpose, and inspiration throughout this academic journey.



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